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Management Control and « Coherence » :  
Some Unresolved Questions

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May 2003

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# **Management Control and “Coherence”: Some Unresolved Questions**

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## **Abstract**

Clothed in various formulations, the question of “coherence” is central to management control. Thus it is widely accepted that different forms of control “cannot be used effectively in every situation” (Merchant, 1998: 32, 69) – a statement referring to the contingency framework. It is also argued that “congruence [is] one of the prime determinants of the effectiveness of management” (Merchant, 1998: 159-160), congruence here being defined both in terms of the managers’ adequate understanding of organisational objectives, and in terms of appropriate mirroring of the objectives by the measured performance dimension. Finally, there is general agreement on the idea that the dominant form of control (i.e. action-, result- or personnel-orientated) is “likely to change (...) as (...) needs and capabilities change” (Merchant, 1998: 259), this involving again the idea of an effective fit between modes of control and the organizational situation.

These different statements refer to various aspects of “coherence” in organizations, and the issues mentioned are not specific to management control: coherence issues also concern strategy, marketing, information systems and human resource management. The objective of this article is to reveal the diversity of content that the concept of “coherence” possesses. This “inventory” reveals that, whilst most management control claims on coherence refer to various forms of what call be termed “strategic coherence”, there are many other meanings of the concept, which can be gathered around the notion of “psychological coherence”. This review enables us to reconsider coherence-related questions, which, we suggest, are incompletely answered within the usual frameworks of coherence deployed.

In Part One we examine the different terms which are used to designate the concept of coherence. We show that in the French and English languages we cannot strictly “align” the meanings of the different words which are used in association with the concept. This semantic inventory also shows that “coherence” can be understood either in reference to the idea of a totality, or not. Part Two considers the variety of theories of “coherence” which, either in the management sciences or in associated fields (such as organization theory, industrial and occupational psychology, etc.) provide the conceptual supports for management discourse, including those in the management control domain. This section reveals both the diversity and sometimes the incompatibility of these theories. In Part Three we re-examine different coherence-related questions. We show that in some cases, the usual perspectives on coherence lead to a reductionist view of management as a human activity, which can be detrimental both to organisations and their participants. We also disclose some missing points in common claims on coherence and finally suggest that, beyond a rationalistic façade,

appeals to coherence might have rhetorical aspects participating in legitimisation processes. The Conclusion proposes new ideas and directions of research on “coherence”.

## **Introduction.**

Clothed in various formulations, the question of “coherence” is central to management control. Thus it is widely accepted that different forms of control “cannot be used effectively in every situation” (Merchant, 1998: 32, 69) – a statement referring to the contingency framework. It is also argued that “congruence [is] one of the prime determinants of the effectiveness of management” (Merchant, 1998: 159-160), congruence here being defined both in terms of the managers’ adequate understanding of organisational objectives, and in terms of appropriate mirroring of the objectives by the measured performance dimension. Finally, there is general agreement on the idea that the dominant form of control (i.e. action-, result- or personnel-orientated) is “likely to change (...) as (...) needs and capabilities change” (Merchant, 1998: 259), this involving again the idea of an effective fit between modes of control and the organizational situation.

These different statements refer to various aspects of “coherence” in organizations, and the issues mentioned are not specific to management control: coherence issues also concern strategy, marketing, information systems and human resource management. Thus, it has long been suggested that the different elements of marketing policy must “cohere” (Kotler, 1988) or that the structure of an organization should be coherent with its strategy (Johnson & Scholes, 1984) if performance is to be optimised. Over the last twenty years with the reaffirmation of the importance of a “instrumental” reference for all functional policy areas (information systems, marketing, human resources, etc) and with constant appeals for better cross-functional coordination in firms the objective of coherence has been a constant in normative management thinking. The following quote is typical of these exhortations: “Coherent together, social policies must also be matched with instrumental choices”<sup>1</sup> (Arcimoles (d’), 1999).

Two things are striking in these recurrent appeals to “coherence”. On the one hand a whole series of words is used to characterise this central idea of coherence; on the other hand the notion is rarely explained theoretically. In such discursive appeals there seems to be a strange unstated and tacit agreement between actors about the content of the concept itself. Furthermore “coherence” is invariably considered as a positive necessity and incoherence as a weakness to be overcome, to be remedied. However an examination of the many discourses which “mobilise” the concept of coherence, as well as of the words which serve to specify the idea in various languages, shows that things are far from being as simple as they first appear. In addition it turns out to be difficult to operationalise the idea: how then can we actually definitively conclude that specific management practices are coherent or consistent?

The objective of this article is to reveal the diversity of content of the concept of coherence in the area of management. This “inventory” reveals that, whilst most management control claims on coherence refer to various forms of what can be termed “instrumental coherence”, there are many other meanings of the concept, which can be gathered around the notion of “psychological coherence”. This review enables us to reconsider many coherence-related questions, which, we suggest, are incompletely answered within the usual frameworks of coherence deployed.

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<sup>1</sup> “Cohérentes entre elles, les pratiques sociales doivent aussi être adaptées aux choix stratégiques”.

In Part One we examine the different words which are used to designate the concept of coherence, bringing in some linguistic issues. We show that in the French and English languages we cannot strictly "align" the meanings of the different words which are used in association with the concept. This semantic inventory shows that "coherence" can be understood either in reference to the idea of a totality, or not. This difference is shown to be of particular theoretical relevance to the domain of management. Part Two considers the variety of theories of "coherence" which, either in the management sciences or in associated fields (such as organization theory, industrial and occupational psychology, etc) provide the conceptual supports for management discourses. This section reveals both the diversity and sometimes the incompatibility of these theories. In Part Three we re-examine different coherence-related questions. We show that in some cases, the usual perspectives on coherence lead to a reductionist view of management as a human activity, which might be detrimental both to organisations and their participants. We also disclose some missing points of common claims on coherence and finally suggest that, beyond a rationalistic façade, appeals to coherence might have rhetorical aspects participating in legitimisation processes. The Conclusion proposes news ideas and directions of research on "coherence".

## **1. The language of "coherence": "consistency", "fit", "adaptation", "alignment" and some foreign equivalents.**

In the academic universe, there are no concepts without words to name them. "Consistency", "fit", "adaptation", "alignment" are usually the terms which are used to designate coherence. Some theories do explicitly then define what they call "fit" and "consistency", etc., but this is not systematically the case. When no specific definition is given, these words are understood through their common sense, everyday, meanings. Because this "common sense" is likely to resonate in the managerial use of the word, it is useful to review and compare the common meanings of the various words which usually designate the concept of coherence. Furthermore, words of course differ with languages, and this means that the idea of coherence might vary in different linguistic communities. To consider this the following analysis compares the English and French words which are most currently associated with the idea of coherence.

### **The English language: coherence, consistency, fit, adaptation and alignment.**

"Coherence" and "consistency" are sometimes given as both designating a "logical agreement between parts"<sup>2</sup> (Roget's II, 1995). However both words are not exactly equivalent. Their main difference lies in the fact that "coherence" concerns entities whose various parts agree, while 'consistency' only refers to agreeing elements without implying the existence of a whole. Thus, to "cohere" means to "cause to form a united, orderly, and aesthetically consistent whole" (AHDEL, 2000). "Coherent" speech or writing "hangs together" (Wilson, 1993).

On the other hand, consistency refers to the "correspondence among related aspects; compatibility" or to the "reliability or uniformity of successive results or events" (AHDEL, 2000). It is commonly used to describe actions (in relation to statements) or to qualify

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<sup>2</sup> Regarding materials, both 'coherence' and 'consistency' have physical meanings, which will not be discussed here.

different successive steps throughout a process. In opposition, "inconsistent" involves the idea of either "unpredictable" pattern, or "sharp opposition", or irregularity (Roget's II, 1995). Thus 'consistency' does not encompass the idea of a whole (the consistent elements do not necessarily form an overall totality), but mainly enhances the notion of agreement (whether in space or in time). To sum up, one could say that the 'coherence' of a whole results from the sum of the local consistencies between its parts. As we shall see below, both 'consistency' and 'coherence' are commonly referred to in the management and related fields.

In management, 'fit', 'adaptation' and 'alignment' are also used quite frequently in relation with the idea of coherence. To "fit" means to "be in conformity, agreement or harmony with" (AHDEL, 2000). 'Fit' encompasses also the ideas of being compatible and/or suitable, in regard to "what is needed" (Roget's II, 1995). Thus while 'fit' can be considered as an equivalent for 'consistent', it introduces further the existence of standards, requirements and/or ends (Roget's II, 1995). A fit can thus be considered as a purposeful – and thus value-laden – consistency.

The same non-neutral idea of suitability is encountered in 'alignment' and 'adaptation'. Thus to 'align' means to "adjust to produce a *proper* relationship or orientation [our emphasis]" (ADHEL, 2000) and to 'adapt' means to "make or become *suitable* to a particular situation or *use* [our emphases]" (Roget's II, 1995). Some commentators emphasise that an adaptation can be a change or adjustment of something "to fit with a different purpose or circumstance" (Wilson, 1993). Thus 'adaptation' and 'alignment' appear as means of creating, maintaining or restoring 'fit'. Because they assume the existence of moving or different conditions, they introduce dynamics in the idea of purposeful consistency.

To sum up, the English language makes available a number of terms which convey different nuances of coherence. 'Consistency' only means agreement and compatibility of two (or more) things, whereas 'coherence' additionally means that the consistent elements form a whole. 'Fit', which is achieved by 'alignment' or 'adaptation', designates a normative consistency, and consistently (!), the word is positively connoted.

### **The French language: fewer precise borderlines.**

Because both the French and English languages have Latin roots, many of the above mentioned English words look very much like French words. However it would be too simple if their meanings were alike... For instance, unlike its English apparent equivalent (consistency), the French *consistance* is mainly used for concrete, and not abstract, matters.

Management almost exclusively uses *cohérence*, which sounds very much like its English homonym, but has a different meaning. Lalande gives *cohérence* as the French equivalent for the English 'consistency', with the meaning of "absence of contradiction and disparateness between parts of an argument, a doctrine, a book" (Lalande, 1992, p. 146). However this definition implicitly refers to the existence of a whole (the argument, doctrine or book)... and thus, for us, cannot be fully aligned with 'consistency' (which does not imply this existence). Indeed another dictionary clearly mentions that *cohérence* refers both to "parts of a whole, or the whole itself", with the meaning of "harmony, logical relationship, absence of contradiction in the linkages of this whole" (TLF, 1988, p. 999). *Cohérent* means that "parts hold together" and it qualifies "an organised set" (such as a logical argument, a program, a text or book, a speech...). Thus *cohérence* not only encompasses the ideas of harmony and

logical non-contradiction (which is emphasised in ‘consistency’), but implies the existence of a solid whole (which is the main idea of ‘coherence’).

What word do French speakers use to designate an agreement between two things (that is, what English-speaking people would name ‘consistency’)? Actually they also use *cohérent*. This suggests that for French people, a “whole” exists as long as two things are in harmony, which is not the case for English-speaking agents.

In both languages, the words are value-laden. According to Lalande (1992, p. 178), who quotes an English-speaking correspondent, ‘consistency’ is “less strong” than ‘coherence’. This is confirmed by daily usage: for instance, ‘inconsistency’ is a minor weakness for a student’s work, whereas ‘incoherence’ is a serious matter. In French, Lalande notes that, referring to persons, *incohérence* is almost synonymous with madness (Lalande, 1992, p. 146) – which gives an idea of the desirability of *cohérence*. This highly positive connotation of *cohérence* can be explained by its existential consequence (in French, *cohérence* always creates a whole). Thus in French, *cohérence* is a high-valued property. The same argument might be used to explain why in English, “coherence” is “stronger” than ‘consistency’.

The French *adaptation* is also very frequently used in management to convey an idea of logical agreement. It can be considered as an equivalent of its English homonym, since it conveys the same idea of making things agree towards an end, which can be either an “instrumental device” or a “coherent or harmonious set” (TLF, 1988, p. 637). The dynamics of agreement implicitly assumes the pre-eminence of some elements over the others – the former ones being the referents and the latter, the mobile ones (the adapting or adapted parts of the set) (TLF, 1988, p. 637).

There is no French equivalent for the English ‘fit’. The idea of ‘fit’ is generally referred to with some words derived from *adapter* (to adapt). These formulations emphasise the action of making things coherent (rather than its final outcome, the “fit”), and further human intervention. The French *congruence* (that is “the fact of being adapted, of coinciding” (TLF, 1988, p. 1333)) is not as much goal - or standard- orientated as ‘fit’ is. Moreover, because it is also used in mathematics, it conjures up an idea of rigorous correspondence which goes far beyond the looseness of the relations of consistency included in ‘fit’. It is not encountered that often in management texts.

To sum up, unlike the English language, the French language does not distinguish between local agreement (consistency) and global agreement (coherence), which suggests that in French, agreement implicitly creates wholeness. With regard to the concept of purposeful consistency (the English ‘fit’), in French the main emphasis is put on the means of its realisation (adaptation), thus on human action. Both differences suggest that in the French language, the dynamics of logical agreement is maybe more marked than in the English language (which pays an equal attention to states (consistency, fit), whatever their source or consequence).

## **2. Theories of "coherence" in management.**

Earlier, in the Introduction, we mentioned that "coherence" was frequently considered as a fundamental policy or organizational requirement in management discourses. Explicitly or not, such claims rely on one or another of what can be called “theories of coherence”. These have been developed in the management field and also in allied fields, such as organisation

theory or applied psychology. Since the inventory of all these theories would exceed the limits of this exploratory paper, we will only focus here on some of them in order to shed light on their variety.

We would argue that there are actually *three* dominant areas of argument in management thinking which give to "coherence as fit" a central, crucial role. Each attributes to coherence the place of a key, defining, causal outcome whose social and economic presence indicates a qualitatively and quantitatively superior state of the organization.

### ***1. Contingency theories: Coherence as a determinant of organizational performance.***

In this first area the metaphors of "fit" and "alignment" are usually used to characterise the "harmonious" coming together of sets of actions and of structures which are considered to collectively generate "high organizational performance". That is to say higher performing organizations are distinguished from others by virtue of their "fit" and their "alignment" of appropriate policies, structures and environments. This broad "functionalist" notion dominates the Business Policy and Organization Theory literatures and, above all, that in Instrumental Management. It is predominantly an English language formulation.

Consider the massive English language Strategy literature using the concept of "fit". What is notable about some writing in this field is that at least the concept of "fit" itself has been subjected to rigorous analysis (in view of operationalising the notion). A number of authors have identified at least six overall "paradigms" in work on Business Policy and Strategy each of which formulates the concept of "fit" in a slightly different way (Heijltjes, 1995; Venkatraman, 1989; Venkatraman & Camillus, 1984). What follows is the latter authors' clear formulation of, firstly, the diversity of paradigms/schools and, secondly, the variation in ideas of "fit" within them ;

1. In the "strategy formulation school" stress is laid on the *alignment* between market structures (the environment) firm strategy and performance outcomes. Michael Porter's (1980) famous work on firm's reactions to five typical competitive market forces exemplifies this school.
2. In the "strategy implementation school" the key issue is "*matching* organizational and structural elements to strategy" as in Chandler's classical work on the fit between strategies and structure (Heijltjes, 1995).
3. The "integrated formulation-implementation school" focuses on combinations of structural and environmental elements in relation to strategy. Thus work by authors such as Miller (1988) and Miles and Snow (1984) considers *harmonious alignment* between small numbers of generic strategies (defender, prospector, etc.), environmental characteristics, and internal management structures and processes.
4. The "inter-organizational networks school" stresses the need for organizations to construct viable relationships with other agencies in order to supply crucial resources and supplies appropriate for a given strategy and environment relation of fit (Aldrich & Pfeffer, 1976).
5. The "strategy process school" focuses on the patterns of interaction between internal structures and strategies, placing the emphasis on the way management decisions and choices influence their degree of *fit* (Child, 1972).
6. Finally "the 'gestalt' school" emphasises the importance of a set of elements – environmental, structural and instrumental – *working either harmoniously or in tension, as a*



*whole*. The thesis here is the impossibility of abstracting elements from their context in any meaningful way. Miller's work (1986 and 1988) is notable here.

Venkatraman and Heijltjes also consider that the literature of these schools has spawned, in addition, at least *six dominant definitions (and in most cases measures) of "fit"*, which have been at the centre of the empirical analyses of the determinants of high and low firm performance carried out by each school (Heijltjes (1995) lists thirty four in her review):

- a. Fit as "profile deviation": "...extent of adherence to a specified profile with a high level of environment-strategy *coalignment* determines firm performance".(ibid. p17)
- b. Fit as "covariation": what counts is internal *consistency* in the way resources are allocated.
- c. Fit as "gestalt": internal *congruence* of variables differentiates high from low performers
- d. Fit as "matching": it is a *match or congruence* between two or three of strategy, environment and structure. Bivariate relationships are what count here.
- e. Fit as "mediation" considers the indirect causal effects of – for example – environment *via* strategy on structure as well as more direct effects (such as environment on strategy).
- f. Fit as "moderation" studies the multiplicative, as well as direct, effects of environment and structure on strategy.

To summarize, and bearing in mind that there is no necessary relation between 1. and a., etc :

<i>Perspective of fit.</i>	<i>Type of fit.</i>
1. Strategy formulation school	a. Fit as profile deviation
2. Strategy implementation school	b. Fit as covariation
3. Integrated school	c. Fit as "gestalt"
4. Inter-organizational networks school	d. Fit as matching
5. Instrumental choice school	e. Fit as mediation
5. Gestalt school.	f. Fit as moderation.

After his detailed analysis, Venkatraman exhorts management theorists to develop more rigour in using the concept of fit:

"Theorists in instrumental management must move from treating fit as a general metaphor that has universal applicability...Words such as congruence, fit and alignment should be accompanied by descriptive guidelines that, at minimum, specify specific functional form(s). This classificatory scheme, based on six perspectives of fit ...should serve as a common reference point for discussions, and it is hoped that future work will exhibit increased sensitivity to the widely differing theoretical and empirical meanings of fit". (Venkatraman, 1989, p. 439)

Two points should be made about this plea. Firstly, while it is an exemplary demand for technical sophistication and clarification, it is conceptually positivist in foundation in the sense that "fit" is conceived of as a wholly objective condition (of the matching between organizations and their environments, etc.) whose nature can be straightforwardly "mapped from the outside" by statistical modelling techniques. This assumption forms part of a instrumental management paradigm – a "stable equilibrium model" – whose basis has, however, been radically called into question. As Stacy (1993, Ch. 6) and others have argued, this model can be challenged on a number of grounds, most of which relate to its reductionism: the perspective minimises, or even ignores, the rich behavioural and psychological basis of organizational actions and reactions which many commentators have described and analysed. Both "constructivism" (Weick, 1979) and "action theory" (March &

Simon, 1958; Crozier & Friedberg, 1979; Argyris and Schön, 1996) for example, well-established schools in Organization Theory, suggest the following:

1. Organizations as human systems are actually characterized by fundamental contradictions, by non-linearity of cause and effect, and by both positive and negative feedback loops, all of which the stable equilibrium view tends to minimise.
2. Their cause-effect processes and predictability are as a consequence problematic – retrospectively identifying the shared meanings of behaviour by creative *interpretation* is a key to grasping likely future behaviour patterns. The stable equilibrium view relies on the view that linear causality suffices to explain the social relations behind "fit".
3. As human systems, organizations develop defensive routines and mechanisms when uncertainty and ambiguity levels rise above a tolerable threshold. Change and adaptation processes are, as a consequence, profoundly political. Contrary to the stable equilibrium view then, "fit" should be seen as an unstable (and temporary) product of power and influence processes shaping the relations between actors in both the environment and the organization.

These points suggest that any search for conceptual clarification of "fit" needs to be fully aware of the fundamental assumptions in the paradigm within which the idea is embedded.

Secondly, even accepting the stable equilibrium framework for the refinement of the idea of "fit", the plea for conceptual clarification has not been heeded in the mass of literature developed in the different functional disciplines (MIS, HRM, etc.). This has in general sought the "holy grail" of coherence between strategy implementation and operational policies by continuing to use ambiguous and vague notions of fit, as we shall see in the next section.

## ***2. Instrumental alignment: coherence as the "fit" of functional policies with overall firm strategy.***

The idea that coherence in the relation between firm strategy and "lower level", functional, operational policies is essential, is one which has spread in a variety of management literatures as functional experts have more and more argued for the importance of their operational practices and knowledges (in information technology, marketing, human resources, etc) for strategy implementation.

Here functional policies are related to the firm's overall strategies; "alignment" of the former to the latter facilitates strategy enactment and thus strategy success. Here are three examples, each of which claims – at the minimum - that when certain operational and functional policies are not coherent with the instrumental goals of the firm then those goals are unlikely to be attained:

- i. Alignment of HR policies and systems with business strategy (Baron and Kreps (1999), Schuler (1986), etc)
- ii. Alignment of IT policies and tools with strategy (Henderson & Venkatraman, 1999, etc)
- iii. Alignment of management control methods with strategy (Kaplan & Norton, 1996)

Despite the claims often presented in these literatures – themselves sometimes exaggerated ways of legitimising and "talking up" the importance of specific functional/operational policies – the notions of "fit" and "alignment" and "balance" used are not precise concepts,

conventionally agreed upon by functional experts. The content of these concepts themselves clearly depends upon

- some human judgement of the meaning of the variables and data (that of the CEO, economist, researcher, etc) and the possibility of interdisciplinary and inter-professional consensus on these

- often unstated normative, evaluative ideas relating to the criteria of judgement for degrees of alignment and fit, for the quality of such and such an equilibrium, etc.

It may have become customary in – say – the Information Systems literature to argue that firms *must* seek to render their IT tools *coherent* with their business policies if they are to correctly implement strategy, but the meaning of this exhortation remains often clouded in ambiguity precisely because of the slippiness of the notion of coherence itself.

In the remainder of this text, we label the conceptions of coherence we have just reviewed ‘instrumental coherence’. Indeed whether coherence is a question of contingency or a question of alignment, all such theories rely on the idea that coherence is beneficial to performance through the attainment of organisational objectives.

### ***3. Psychological coherence: Coherence as a perceived, "lived" compatibility.***

In the third area "coherence" is actually construed as a representation, a mental construct of importance for a given organizational agent (whether an individual or a group) in terms of both cognition and motivation. Thus in an organizational context the individual and group are considered as agents for whom the coherence of "messages received from interactions and structures" counts a great deal. Incoherence, mismatch, contradiction, inconsistency, dissonance and chaos are all seen as contrary to the generation of a meaningful and motivating existence within the organization. This and cognate ideas dominate the Organizational Behaviour, Human Resources and Management Control Systems literatures. (Significantly however the Industrial Relations literature departs from this broad consensus.) We provide in what follows a few examples of such views of psychological coherence.

#### Sense of coherence

Gibson & Cook (1996) define the concept of “sense of coherence” as a disposition to see the world as manageable and predictable. It includes three elements: (1) *comprehensibility*, that is the extent to which a person’s world makes cognitive sense to him/her; (2) *manageability*, through the resources available to the person him- or herself, or to a friend or colleague from whom the person may find help; and (3) *meaningfulness*, that is the ability to see change as normal and as presenting an opportunity as opposed to a threat. According to this concept of coherence, not only is the cognitive interpretation important, but also the ability to adapt. The person who cannot adapt and thereby obtain emotional responses to stimuli and events may see the world as difficult to manage and unpredictable (low sense of coherence).

Consequently emotional stability and control appear related (Gibson & Cook, 1996). Carstens & Spangenberg (1997) found a significant negative correlation between major depression and sense of coherence. Sense of coherence has been found to be a strong predictor of health outcomes and life satisfaction in later life (Callahan & Pincus, 1995; Sagy *et al.*, 1990; Steiner *et al.*, 1996), as well as a moderator of stress and an activator of the immune function (Lutgendorf *et al.*, 1999).

Antonovsky (1987) argues that sense of coherence can explain why some individuals fall ill after the occurrence of stressful situations and some do not. He defines sense of coherence as the “global orientation that expresses the extent to which one has a pervasive, enduring thorough dynamic feeling of confidence that (1) the stimuli, deriving from ones internal and external environments in the course of living are structured, predictable and explicable; (2) the resources are available to one to meet the demands posed by these stimuli; and (3) these demands are challenges, worthy of investments and engagement (Antonovsky, 1987, p.19). This definition uses other words than Gibson & Cook’s above, however the emphasis on how the world is perceived as both manageable and making sense is the same.

The sense of coherence can be associated with perceived self-efficacy, i.e. the perception of one’s capability to attain particular types or levels of performance in designated settings. Self-efficacy is defined contextually and thereby it may vary across situations and behavioural domains (Bandura, 1997; Cervone, 1997). People who judge themselves relatively more efficacious in coping with activity are more able to execute behaviours that foster success because they confront challenges, persist despite setbacks, and are less anxious when threatened.

### Cognitive consistency

Many theoretical works have been devoted to cognitive consistency – for an example, see Abelson *et al.* (1968) – and reviewing them would exceed the limits of this article. We will just recall the common points of these theories and as an example, consider the major points of one: Festinger’s long-established (1957) theory of cognitive dissonance.

The following triple proposition is generally considered as a “summary” of all theories of cognitive consistency (Beauvois & Deschamps, 1990, Deaux & Wrightsman, 1984, p. 293). First, these theories are about the persons’ cognitive world: what they know, believe or feel regarding objects, themselves, others and/or relationships between these elements, each of them being associated with a representation. Second, there is an optimal (for the person) combination of these representations. This combination is differently named according to the theory concerned – “consistency” being a generic name for all of them. Third, the introduction of inconsistency induces cognitive “work” aiming to restore consistency. Attitude change is usually a preferred means of reducing inconsistency.

Festinger’s theory is one of the most famous theories of cognitive consistency. It has given rise to ample discussion and reinterpretation (see Beauvois *et al.* (1976) for a review), which nevertheless does not challenge its general validity. Festinger postulates that people “strive” for consonance” – his terminology for internal consistency. The opposite, “dissonance”, is defined as follows: “Two elements which exist in a person’s cognition and which are relevant to one another (...), are in a dissonant relation if, considering these two alone, the observe of one element would follow from the other” (Festinger, 1957/1962, p.13). The “magnitude” of the dissonance is a “function of the importance of these elements”, importance meaning value for the person (*ibid.*, p.16).

The core of cognitive dissonance theory is the following: (i) “The existence of dissonance, being psychologically uncomfortable, will motivate the person to try to reduce the dissonance and achieve consonance”; (ii) “When dissonance is present, in addition to trying to reduce it, the person will actively avoid situations and information which would likely increase the dissonance” (*ibid.*, p.3). There are three usual means of reducing dissonance (*ibid.*, p. ):

1. Change a behavioural cognition, in other words, behave in a way which reduces dissonance;
2. Change an environmental cognition, in other words, change one's perception of "reality". This occurs when action is not possible, because the person has no control over the environment, or when action creates more dissonance than it reduces;
3. Add another cognition to bring consonance in the dissonant whole – when existing cognition (see previous points) cannot be changed.

#### Norm of consistency

The norm of consistency is defined as "the social value given to consistent behaviours and/or beliefs that enable to attribute to a person perceptions that are constant, and thus predictable over time" (Louche et al., 2001, p. 370). In other words, it is socially valued to appear faithful to oneself. Such a concept has been recently derived from the central idea of consistency theories that, as we have seen above, individuals tend to maintain and/or restore consistency. The extensive validity of these theories has led many to wonder whether the need for consistency might not be the consequence of a norm of judgement according to which it is better to present oneself as a consistent person. Thus a psychological trait (the need for cognitive consistency) is viewed as an adaptation to a social norm (the norm of consistency)<sup>3</sup>.

More generally, a social norm is shared and learnt among a given social group, and it relies on an attribution of value to things or events – value referring to social utility and not to truth or affective desirability (Dubois, 1994, p.32). Various studies have shown that consistency is socially valued and that it impacts assessment: the more someone is known for expressing consistency, the better (s)he is assessed. In recruitment situations for example, applicants exhibiting consistency are perceived as more likely to succeed both socially and professionally, and then more likely to be hired, than inconsistent or average-consistent applicants (Channouf & Mangard, 1997; Louche et al, 2001).

From this brief review of theories of psychological 'coherence', we can draw three concluding remarks. First, as for the above theories of 'instrumental coherence', the concept of coherence encompasses different meanings. While they share the common idea of a fit, a harmony between elements, this harmony may take very various forms: resources available to cope with a given situation, sense making, or the absence of cognitive dissonance... Second, whatever the theory considered, 'coherence' is viewed as a desirable thing, either because it corresponds to a social norm (norm of consistency), or because it is a factor of physical and psychological well-being (sense of coherence), or else because it prevents psychological "discomfort" (cognitive consistency). This clear desirability was also a common feature of theories of instrumental 'coherence'.

Thirdly, and importantly, psychological coherence and instrumental coherence can have contrary effects. Thus when markets put a new threat on the competitive position of the firm, instrumental coherence would suggest a change in strategy, probably a change in performance measurement systems and a potential change in other functional methods (IT, HRM, etc.). This change however may provoke instability, which is a potential source of dissonance for participants who are used to working in certain conditions with specific instruments, etc. Psychological coherence strives for stability, while instrumental coherence (increasingly) means flexibility, that is potential instability.

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<sup>3</sup> The same evolution is being observed in regard to the locus of control trait, which is increasingly considered as the individual degree of adhesion to a social norm of internality, that is the social value given to explanations of behaviours and reinforcements which view the actor as their main cause (Jellison & Green, 1981; Dubois, 1994).

### 3. Synthesis and perspectives on unresolved questions.

This brief review of the various theories of coherence developed in management and other (related) fields sheds a new light on several classical coherence-related questions, on which, we think, the usual views of coherence only provide a partial answer – or no answer at all.

#### A. Coherence and Organizational Change.

Many of the our points about the psychological underpinnings of the concept (and experience) of "coherence" become particularly acute when we raise the issue of organizational changes which seek to refine or replace management tools and systems by new ones which are considered - by the agents and sponsors of change - to be important for process or product/service improvements.

In such situations, management abundantly refers to 'coherence' to promote the new management tool. It is generally argued that the change in tool or system is made indispensable by a change in environment, in competition, in instrumental orientations, etc. and that the new instrument under implementation is an ineluctable way to restore 'coherence', and further to provide survival. Such appeals only refer to instrumental coherence, i.e. to the fit between elements that are conducive of performance. Management control provides endless examples of such changes. For instance the development of new methods in the 80's and 90's (ABC, balanced scorecard and other instrumental performance measurement systems, value creation indicators...) relied on a general claim that 'instrumental coherence' is at stake in the implementation of these methods.

However whether those tools are new technologies, new control mechanisms or significant procedural changes it is clear that they are likely to disrupt existing perceptions of equilibria which have evolved over the years during use of the older systems: layers of social norms and values often accumulate at the "meso" level of groups and departments, progressively "solidifying" into habits and routines which divide coherent from incoherent, normal from deviant, expected from unexpected, etc.

So resistance to change is not unexceptional. The most common view on it is that people are more or less *naturally* reluctant to change, and that extensive communication and training should make participants come to the realisation that there is no way out of the change under implementation. In other words, reluctance to change has to be overcome. We suggest that the psychological theories of coherence provide fertile perspectives on resistance to change, which could fruitfully be integrated with the usual managerial perspectives on management systems change. In other words, training in accounting and information systems is not enough, and something should be done to have individuals restore their psychological coherence. The "something" may be just recognising, in one way or another, that time is a necessary component of organizational change. The following considerations on the cultural and political dimensions of change, which are closely connected with psychological theories of coherence, suggest other means of integrating instrumental with psychological coherence.

Indeed over the last few decades our understanding of *projects* of organizational change has evolved strongly in the direction of acknowledging this "cultural" dimension of adaptation. Departmental and occupational sub-cultures or mentalities matter a great deal to the way

management tools and systems are "framed" cognitively and emotionally by groups and individuals, and thus to the way they make sense for the actors concerned. What is perceived as coherent by one can be seen as relatively incoherent by another. Barley's and Thomas' work on new technology introduction in organizations shows this with considerable force.

In addition the "political" dimensions of change projects have also been analyzed, sometimes as a logical extension of the cultural. Indeed, as Crozier & Friedberg (1979) and Mintzberg (1983) stressed long ago, following March and Simon (1958), projects in and of themselves can become "political" as soon as they are announced, in that they can attract, like the poles of a magnet, those who wish – for career reasons or others – either to be associated with change as a positive force within the firm, or to be identified with the status quo and indifference or resistance to change. Here the *symbolic* force of change projects has all its relevance. The symbolic channels emotions and cues frameworks of causal attribution and understanding. Alliances and oppositions of interests can thus begin to congeal and crystallize, sometimes along lines similar to "sub-cultural" identities, but not always. Once vehicles and means of expression of these interests become defined and selected – means of "mobilization" like trade union action, alliances between departments and managers, mass meetings of certain categories of staff, etc – the overtly political dimension of the project can emerge in the light of day while, behind the scenes, project leaders and sympathisers continue to try and build consensus around the proposed changes, attempting to "frame" them for different publics by means of appropriate forms of communication.

This suggestion that change projects are invariably "cultural" and often "political" clearly implies the need for appropriate skills in those *leading and managing* change. Ability to locate the strength and nature of different groups' norms and values, to assess political potential, leverage and will, to "read" alliances and networks, and to communicate and negotiate with them on their terms, may all be fundamental (Pfeffer, 1981). This has been strongly argued for example in the case of Business Process Reengineering (BPR) projects – failure can often be seen as due to the absence of a serious "political analysis" track running parallel to that providing information needs and flow analysis (Grover & Kettinger, 1994).

We would argue that these imperatives are even more pertinent when the ambition of the change project is not just to change incrementally, but to effect a more radical shift in work through collective "organizational learning". Often the starting point is the notion that implicit within the change project there must be a method which can generate a high degree of reflexivity across the firm. Some methods for example propose cross-hierarchical and cross-functional brainstorming/analysis sessions over a period of days. These, often centred on radically improving major business processes, generate collective representations of the functioning of the firm which – emerging as they do from unusual (and artificial ?) sessions of cooperation between actors *across* the firms frontiers, domains and boundaries – hold a mirror up to the firm and reveal "truths" often as unpalatable as they are penetrating. The General Electric "Work Out" method to diminish bureaucracy and streamline processes is undoubtedly the most famous of these, but many consultants use this method to precipitate both a sense of urgency about change and the beginning of a *new awareness* of interdependencies, processes and responsibilities (Ashkenas, Ulrich and Kerr, 2002).

But, as Argyris and Schön (1996) have spent many years arguing, there remains a long voyage between this awareness – often unevenly distributed between the different groups partaking in the cross-functional analysis sessions – and change implementation and embedding, or institutionalisation. *Defence mechanisms* linked to the political and cultural

issues mentioned above are invariably cued by the emotions of embarrassment, discomfort or fear which the process necessarily generates – either whole occupational groups or functions are placed in this position or particular individuals with keynote responsibilities in business processes (often middle managers) find themselves "in the firing line". Such can be the tenacity of these defence mechanisms – operating unconsciously very often – that formal acquiescence to projects can be accompanied by informal or clandestine refusal and resistance to them. Behaving in this manner is often a way of reasserting a form of psychological coherence whose relevance has been – in the view of the individual or group, illegitimately – called into question by the change proposals and the managerial tools forming a part of them. As Argyris and Schön (1996) constantly stress, if there is no sound method used which can decode the utterances and discourses of participants who are potentially threatened or embarrassed by the questions the project raises, there is a strong risk that the real reasons for defensiveness escape the sponsors and analysts of change. This does not of course mean that a psychoanalysis of the stakeholders involved in change is called for but it does require *a sensitivity to the thresholds of tolerance of the "incoherent" that actors have developed*.

## **B. Coherence and the behavioural influence of management control systems.**

Management control extensively refers to 'instrumental coherence', either in general (see Merchant's quotes in the Introduction), or in contexts of management accounting change, as mentioned in the previous section. 'Instrumental coherence' is understood either with reference to organisational characteristics or processes, or to objectives and strategy under implementation. Thus, it is generally admitted that (i) the structure of management accounting (responsibility centres) should mirror the division of responsibilities in the organisation, and that (ii) a number of accounting methods (for instance, controllability or transfer pricing) should be designed with reference to their behavioural consequences. Recently emphasis has been put on the contribution of management control to organisational learning (Lorino, 1995). Management accounting and control research has been increasingly open to sociological concepts and concerns, such as legitimacy (Richardson, 1987), organisational change (Dent, 1991), or knowledge creation (Gomez, 2002). However, except on the question of dysfunctional behaviour, very little attention has been paid to psychological approaches although they have much to offer regarding how people appropriate (or not) management systems, and further, the influence of these latter on behaviour and attitudes in organisations. The theories of psychological coherence reviewed earlier in this paper provide numerous innovative views on how management control instruments might make sense for managers.

This relative disregard of psychological theories by management control researchers can be variously explained. First, the recent search for flexibility has lead many to emphasise the importance of co-ordination for improved performance. This in turn has lead to denounce the potentially detrimental impact of responsibility accounting, which sometimes leads to behaviours likely to enhance local performance to the detriment of other departments', and/or the overall company's performance. In such a perspective, individuals are suspected of playing their own game, with low motivation for and awareness of the general interest. Cross-functional representations of the firm have been put forward (see for instance Shank & Govindarajan (1992) about the value chain and Lorino (1991) about processes) to support improved co-ordination and global performance. The whole, it is strongly argued, is more than the sum of its parts. Consistently, the "human" science mobilised to illuminate these collective questions is sociology, not psychology, the focus of which is on individuals.



Another and less contextual reason for the relative disregard of psychological theories could be that management are concerned mainly with collective action ; a classical view is that individuals are potential underminers of this action: their orientation towards collective goals is never given and has to be continually obtained. Although many disagree with McGregor's theory X (a famous formulation of this classical view), the attention, time and money devoted to bonus and other incentive systems suggest that participants' commitment is not taken for granted and this supports the persistence of this classical view. There could thus be an implicit reluctance to devote time and energy to studying individuals, i.e. to psychological theories, in as much as individuals are more often seen as negative rather than positive inputs. With the exception of its human-orientated sub-fields, it is not an infrequent case in management, even among researchers, that psychological theories are considered as useful for specialists in psychology, but not in management.

However there is no collective action without individual involvement. So-called collective behaviour, decision, action, etc. is certainly more (or different) than the sum of individual behaviours, decisions, actions, etc. But the individual level is an ineluctable basis for the collective one. We suggest that management control should benefit from integrating the psychological dimensions of coherence if it is to influence behaviour. This claim for an integration of management control and psychology does not mean adding some psychological variables in the contingency framework, as recently suggested (Chenhall, 2003), but shifting from the instrumental coherence universe to the psychological one, from a modelling approach of human activity to a sense making perspective.

### **C. Coherence or consistency?**

Let us come back to semantics. We have seen in the second part of this text that, at least in the English language, 'coherence' could imply the existence of a whole (coherence) or not (consistency). Some of the above mentioned theories are actually clearly theories about coherence (e.g. sense of coherence) and others, theories about consistency (e.g. cognitive consistency). However most of the "fit" approaches cannot be as clearly connected with either consistency or coherence (which is a sum of consistencies creating a whole). For instance, whereas the alignment of management control methods with strategy is a matter of consistency, can we consider that it is also a matter of coherence, i.e. that a coherent whole is created thereby? Again this is a question of judgement.

The above semantic confrontation of the French and English terms for coherence also suggests that the notion of the whole, as well as the dynamics of adaptation would be more stressed in French than in English. Thus it is possible that the concept of coherence is not internalised in the same manner according to place and language. This is a relevant point in our time of globalisation that further research could fruitfully investigate.

### **D. Operationalising coherence**

A fourth point, which generally remains to a large extent unquestioned (and consequently unresolved), concerns the operationalisation of coherence. On the one hand, a number of approaches in terms of "fit" can be addressed with statistical methods, which enable us to conclude about coherence, as soon as correlation or regression or other data analysis is interpreted as "fit" (Gerdin & Greve, 2002). On the other hand, it appears much more problematic to appreciate the degree of coherence of "objects" that are not easily or validly expressed in quantitative terms. This difficulty appears especially when coherence is defined

as instrumental alignment – one of the two main meanings of instrumental coherence (see above). How to conclude about the coherence of functional arrangements (such as an HR appraisal system, or a given set of performance measures) with strategy ?

This difficulty is salient when we turn from research to practice or education. Practice is not only in demand of normative recommendations, but also of practical methods for operationalising them. Students and trainees put the same demand on education and training programs. A common way of appreciating the coherence, i.e. the instrumental alignment, of arrangements and overall strategy is to analyse the consequences of the arrangements on behaviour or/and attitudes and to evaluate whether these consequences are conducive to the implementation of organisational strategies. For instance it is not unexceptional that the performance measurement system is not updated in time to “fit” with a new orientation in strategies. In such a case, the behaviour induced by the system is considered dysfunctional with regard to strategy, and consequently the measurement system is perceived as “incoherent” with strategy. The coherence of management arrangements with local culture is generally appreciated through the same kind of reasoning.

In such assessments, coherence is established as long as there are no discrepant elements in the set under study. Coherence thus appears to be mainly an absence of incoherence, rather than a specified and structured construct. The perception of incoherence, of course, involves human judgement and is therefore very difficult to operationalise.

The example below clearly shows how a strong appeal to coherence is coupled with different notions of what this coherence should be, and sometimes with a tautological definition. The following story takes place in an organisation with a project of redefine principles for the compensation policy. During a formal meeting, the managing director stated that “our objective is to implement a coherent, fair, incentive and clear system”. A few weeks after this meeting, during an informal interview, the director and one of his subordinate managers, a key actor in compensation policy change, were asked what they meant by “a coherent system”. Their answers are as follows:

Managing Director: « ‘Cohérent’ qualifie la situation de chacun dans sa trajectoire de carrière (qu’il s’agisse du grade ou du revenu). Il y a deux aspects. D’une part, la situation doit être cohérente en elle-même (c’est-à-dire par rapport à l’évaluation qui produit un jugement sur la personne et une cohérence avec le grade et le salaire). Par ailleurs, si tout le monde est cohérent, on a la cohérence du global. »

*"Coherence refers to the situation of each individual as regards his/her career trajectory (in terms of grades or overall revenue). There are two aspects here. Firstly the situation must be coherent in itself (in relation to the appraisal process which gives a judgement of individuals and a coherence with a grade and salary). Further, if the situation of every individual is coherent, we have overall coherence."*

Question: « Comment définissez-vous cette cohérence globale ? »

*"How would you define this overall coherence?"*

Managing Director: « Un dispositif cohérent globalement est un dispositif où chaque personne est située de façon cohérente sur l’horizon que l’on souhaite promouvoir (en matière de carrière et salaire). »

*"A system which is coherent as a whole is one where each individual is situated in a logical way on a career trajectory that fits him/her (in terms of grade and salary)."*

Subordinate Manager: « Pour moi, la cohérence, c’est bâtir un système dont tous les objectifs contribuent aux objectifs de l’organisation et à ceux des participants, de façon à ce que chacun contribue aux objectifs de l’organisation. »

*"For me a coherent system is one designed in such a way that individuals' objectives match those of the organization, so that each individual contributes to their attainment".*

This anecdote shows that both actors do not have the same definition of coherence. In our terms, the managing director's definition of coherence is mainly 'instrumental', it is mostly a question of fit between evaluation and career position and evolution. Conversely the subordinate's definition is more balanced since it encompasses the "participants' objectives" – a formulation which implicitly refers to their sensemaking. It is also notable that, in the Managing Director's definition, the articulation of the individual and global levels is somewhat tautological. Although anecdotal, the example shows that spontaneously (the questions arose during an informal meeting, and thus answers cannot have not been prepared), even on serious and prepared questions such as a revision of the compensation policy, there is no consensus on what coherence should be – and further no search for operationalisation of the concept.

#### **D. Coherence and legitimisation.**

Finally we arrive at the paradox of the constant utilisation of the concept of coherence (especially in its instrumental sense) and recurring difficulties in defining and operationalising the concept. This suggests that coherence could have a legitimating and sometimes ideological function in management discourse. By ideology, we understand the different types of ideas, knowledge and beliefs employed to maintain the social order of a whole society or an organisation (Chiapello, 2003). Language has an ideological function, because "language is the principal medium of the meaning (significant) which serves to sustain relations of domination" (Thompson, 1984, p. 131).

How then might an ideological use of coherence work? In the first instance, a reliance on instrumental coherence can – wittingly or unwittingly – efface or eclipse an understanding of psychological coherence. This, as we have seen, can generate a reductionism in the interpretation of organisational situations. Over and above this stage, 'coherence' can start to work a little more insidiously by adding a legitimating function, so that reductionism elevates one version of facts and events to primacy. Now, 'coherence' serves a management worldview. Finally the term can serve a clearly ideological function in that 'coherence' is used to generate an illusion of the real, serving a number of functions and interests in addition to legitimisation.

In organisations, no participant can be against coherence, for at least three reasons. Firstly, this would mean preferring disorder to order, unrelated parts to unity, conflict to agreement, and it is doubtful that these preferences are at least acceptable in the business world. Secondly, as seen above, coherence is an object of social normalisation (norm of consistency). This means that the idea of coherence is socially valued. Thirdly, the appeal to coherence corresponds to fundamental psychological needs (sense of coherence and cognitive consistency). Although there can be some points of discrepancy between instrumental and psychological coherence (*cf. supra*), we believe that because coherence is an intimate and permanent experience, there is a positive halo effect on the idea, even if it is expressed in different terms. As a result of this triple effect, coherence appears as a valued concept.

Furthermore, since coherence is hardly precisely defined, you cannot dispute what coherence is "really about". Finally, coherence appears both as a seductive concept and a notion difficult to question; resistance and dispute are unlikely to arise, and consequently the implementation

of “coherent” policies is facilitated. The lack of resistance maintains the organisational social order. However perceptions of manipulation are always possible, with the loss of credibility of the entity/relations/etc. being claimed to be coherent. This can negatively impact commitment, and further performance.

## Conclusion

In this paper we have reviewed the various theories of coherence likely to be deployed in the management field. This inventory suggests the following concluding remarks. First, theories about coherence are very diverse, and there is a contrast between the precision of the concepts and processes involved in theories and the vagueness of the words used to name them when these theories come into practice (fit, congruence, alignment, etc.). Second, we can distinguish between theories of “instrumental” *versus* “psychological” coherence. There is a tension between both types of coherence inasmuch as a search for psychological coherence and a search for instrumental coherence can have opposite effects. Third, the instrumental perspective dominates over the psychological one, especially when the situation makes it necessary to choose between both conflicting perspectives, as is the case in organisational change contexts. Fourth, we suggest that the vagueness of the words used in daily management life, coupled with the taken-for-grantedness of their meaning, induces a frequent lack of consensus among persons about what coherence is. Fifth, in numerous cases, the operationalisation of the concept turns out to be problematic, and this difficulty is “consistent” with the vagueness and implicit assumptions about the concept. Sixth, the idea of coherence could have different nuances of meaning according to language and culture. Seventh, when we speak of coherence but do not specify what is entailed by the word, what is its full meaning, this ambiguity maintains an illusion of agreement between people (especially when potential divergence exists) and at the same time prevents the expression of disagreement and conflict. Coherence could thus have a legitimating function.

These conclusions suggest that new academic perspectives could be developed on the concept, which would bring the beginnings of a response to the following questions. What are the perspectives on coherence actually used in organizations? What is the balance between instrumental and psychological perspectives? What perceptions of coherence do actors develop, and why? Do these perceptions vary according to national and/or organizational culture? How far is the perception of coherence subjective, in other words what factors (for instance, personality variables) explain that a situation S is perceived as coherent by some individuals and incoherent by others? What are the processes (cognitive, affective) which lead up to coherence judgements? How do actors “live” tensions and conflicts over coherence? The list is not exhaustive but it shows fairly clearly that there is more than contingency in coherence questions.

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